

County of San Diego
Revised: September 5, 2001
Reviewed: Spring 2003

TAX PAYMENT ENFORCEMENT OFFICER
SENIOR TAX PAYMENT ENFORCEMENT OFFICER

Class No. 002567
Class No. 002568

DEFINITION:

Under general supervision, to enforce collection of delinquent unsecured property taxes pursuant to the authority of the Revenue and Taxation Code of the State of California; to conduct investigation and enforcement activities; and to perform related work as assigned.

DISTINGUISHING CHARACTERISTICS:

This class series is allocated only to the Department of the Treasurer-Tax Collector.

Tax Payment Enforcement Officer:

This is the journey-level class with responsibilities to perform investigations and enforce collections of average difficulty and sensitivity. This class is distinguished from the Senior Tax Payment Enforcement Officer in that the latter performs more difficult and sensitive investigation and enforcement activities and may serve as lead for a group of Tax Payment Enforcement Officers.

Senior Tax Payment Enforcement Officer:

This is the journey/lead-level class with responsibilities to perform more difficult and sensitive investigations and enforcement activities; may serve as lead for a group of Tax Payment Enforcement Officers; and may act in the absence of the Assistant Manager, Special Functions. This class is distinguished from the Tax Payment Enforcement Officer in that the latter performs investigation and enforcement activities of average difficulty and sensitivity.

EXAMPLES OF DUTIES:

Enforces collection of delinquent unsecured property taxes; investigates possible tax evasions; disseminates relevant information to enforce compliance with tax law; reviews court files to determine equity on real or personal property for seizures or priority of liens; verifies tax liability and secures evidence for court prosecution; seizes and impounds personal property; arranges for the sale of seized items; represents the County at administrative hearings; maintains liaison with the state, local and federal agencies and private fiduciary institutions; handles Small Claims Court cases; prepares data and testifies in Superior Court cases; and performs site visits to property on the tax sale list and makes personal contact with owners of owner occupied property on the tax sale list.

Senior Tax Payment Enforcement Officer:

All of the duties listed above and: conducts more difficult and sensitive unsecured property tax investigations and collections personally; may serve as lead staff for a group of Tax Payment Enforcement Officers; and may act in the absence of the Assistant Manager, Special Functions.

002567 – TAX PAYMENT ENFORCEMENT OFFICER

1 of 4

002568 – SENIOR TAX PAYMENT ENFORCEMENT OFFICER

MINIMUM QUALIFICATIONS:**Thorough Knowledge of:**

- Investigative procedures and interviewing techniques.
- Collection methods and techniques.
- Real estate and tax related legal procedures and terminology.
- California Revenue and Taxation Code, State Law, Civil and Bankruptcy Law, IRS Rules and Regulations.
- Rules of evidence and court procedures.
- Legal rights of individuals.
- Appraisal and assessment techniques.
- Uniform Commercial Codes.
- Property Tax and related legal terminology.
- Small Claims procedures.

Senior Tax Payment Enforcement Officer (in addition to the above):**General Knowledge of:**

- Basic principles of supervision

Skills and Abilities to:

- Gather, assemble, analyze and evaluate facts to draw logical conclusions and make sound recommendations.
- Interpret court and business legal documents.
- Understand and apply provisions of applicable laws concerning collections.
- Effectively communicate with the public and co-workers, orally and in writing, with ease, confidence and tact.
- Handle the most difficult public contact situations involving irate and belligerent individuals.
- Operate office equipment such as personal computers, terminals, calculators and microfilm and microfiche reader/printers.

EDUCATION/EXPERIENCE:

Education, training and/or experience that demonstrate possession of the knowledge, skills and abilities stated above. Examples of qualifying education/experience are:

Tax Payment Enforcement Officer:

1. Three (3) years of criminal justice investigation experience with a law enforcement agency; OR,
2. Three (3) years of experience as a Credit Manager, Loan Officer or Collection Officer; including loan approval authority, for a financial institution with a volume of 5,000 or more accounts; OR, three (3) years experience as a Collections agent or Deputy for any California Treasurer-Tax Collector's Office with a volume of 5,000 or more active accounts; OR,
3. Completion of a bachelor's degree in the administration of criminal justice, business administration, public administration, accounting or a closely related field; AND, one (1) year of related investigation experience.

Senior Tax Payment Enforcement Officer:

1. Two (2) years of experience as an investigator in a California Treasurer-Tax Collector's Office; OR,
2. Five (5) years of experience as a Credit Manager, Loan Officer or Collection Officer; including loan approval authority, for a financial institution with a volume of 5,000 or more accounts, for a financial institution; or, four (4) years experience as a Collections Agent or Deputy for any California Treasurer-Tax Collector's Office with 5,000 or more accounts; OR,
3. Completion of a bachelor's degree from an accredited college or university in criminal justice, business administration, public administration, accounting or a closely related field; AND, two (2) years of related investigation experience.

SPECIAL NOTES, LICENSES, OR REQUIREMENTS:

License:

A valid California Class C driver's license is required at the time of appointment and must be maintained throughout employment in this class; or the ability to arrange for necessary transportation for field travel. Employees in this class may be required to use their personal vehicle.

Character:

Applicants must have a reputation for honesty and trustworthiness. Convictions, depending upon the type, number and date, may be disqualifying.

Working Conditions:

Incumbents are subject to frequent hostility and anger from the public that produces the continuous possibility of personal liability suits and actual physical danger.

Probationary Period:

Incumbents appointed to permanent positions in this class shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).

002567 – TAX PAYMENT ENFORCEMENT OFFICER

4 of 4

002568 – SENIOR TAX PAYMENT ENFORCEMENT OFFICER